



State of Wisconsin / OFFICE OF THE COMMISSIONER OF INSURANCE

Scott McCallum, Governor
Connie L. O'Connell, Commissioner

Wisconsin.gov

August 21, 2001

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

J. Stanley Hoffert
Vice President, General Counsel & Secretary
EMPLOYERS INSURANCE OF WAUSAU
A Mutual Company
2000 Westwood Drive
Wausau, WI 54401

David B. May
Assistant Vice President – Corporate Finance
Liberty Mutual Insurance Company
175 Berkeley Street, MS03E
Boston, MA 02116

Re: Case No. 01-C26776

Gentlemen:

Enclosed is a Notice of Hearings and Invitation for Public Comment in the matter of the Restructuring of EMPLOYERS INSURANCE OF WAUSAU A Mutual Company by EMPLOYERS INSURANCE OF WAUSAU A Mutual Company and Liberty Mutual Insurance Company. If you have any questions about the Notice of Hearings and Invitation for Public Comment, please call Matthew C. Mandt, director of the Bureau of Financial Analysis and Examinations, at (608) 266-0083.

Sincerely,

Steven J. Junior
Senior Insurance Examiner
Bureau of Financial Analysis and Examinations

Enclosure

cc: Noreen Parrett, LaFollette, Godfrey & Kahn (by facsimile)
Robert J. Sullivan, Skadden, Arps, Slate, Meagher & Flom LLP (by facsimile)
Daniel R. Judson, Massachusetts Division of Insurance (by facsimile)